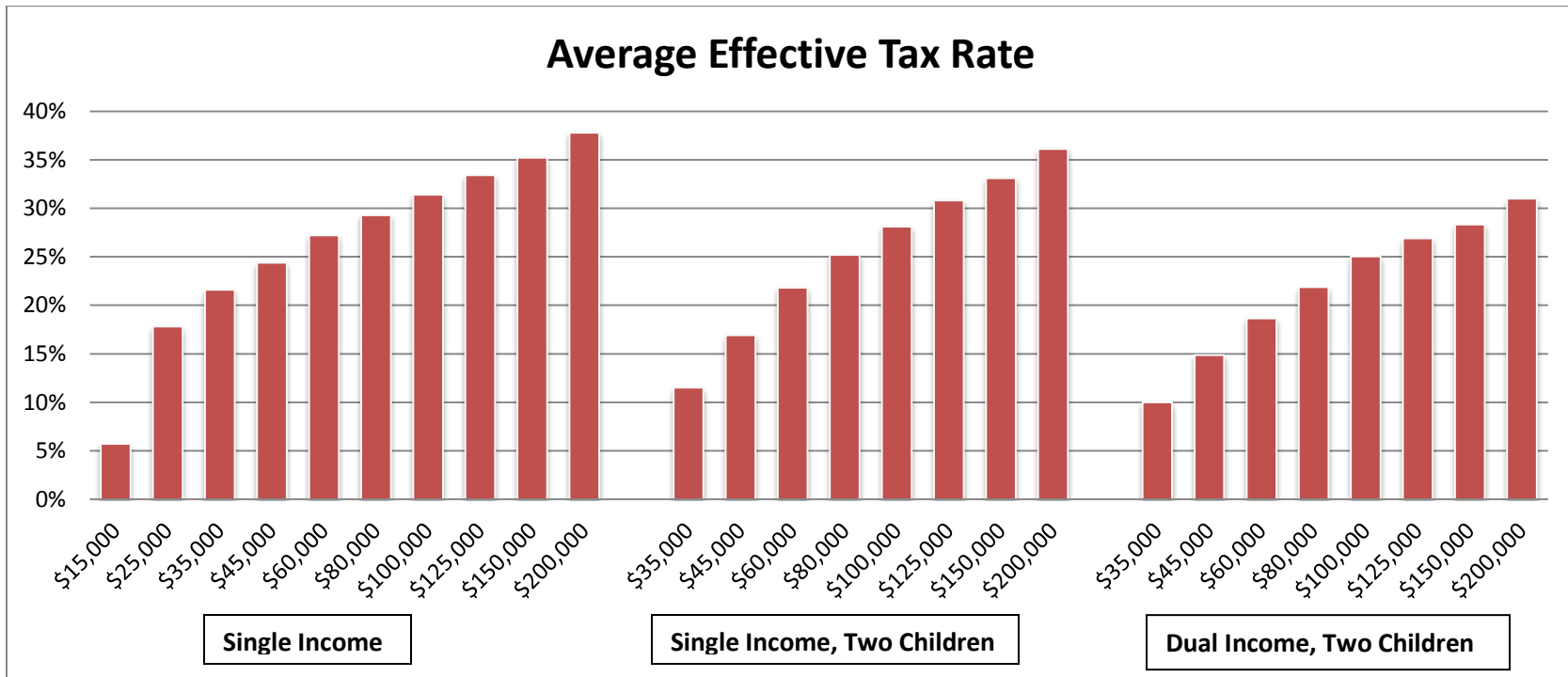
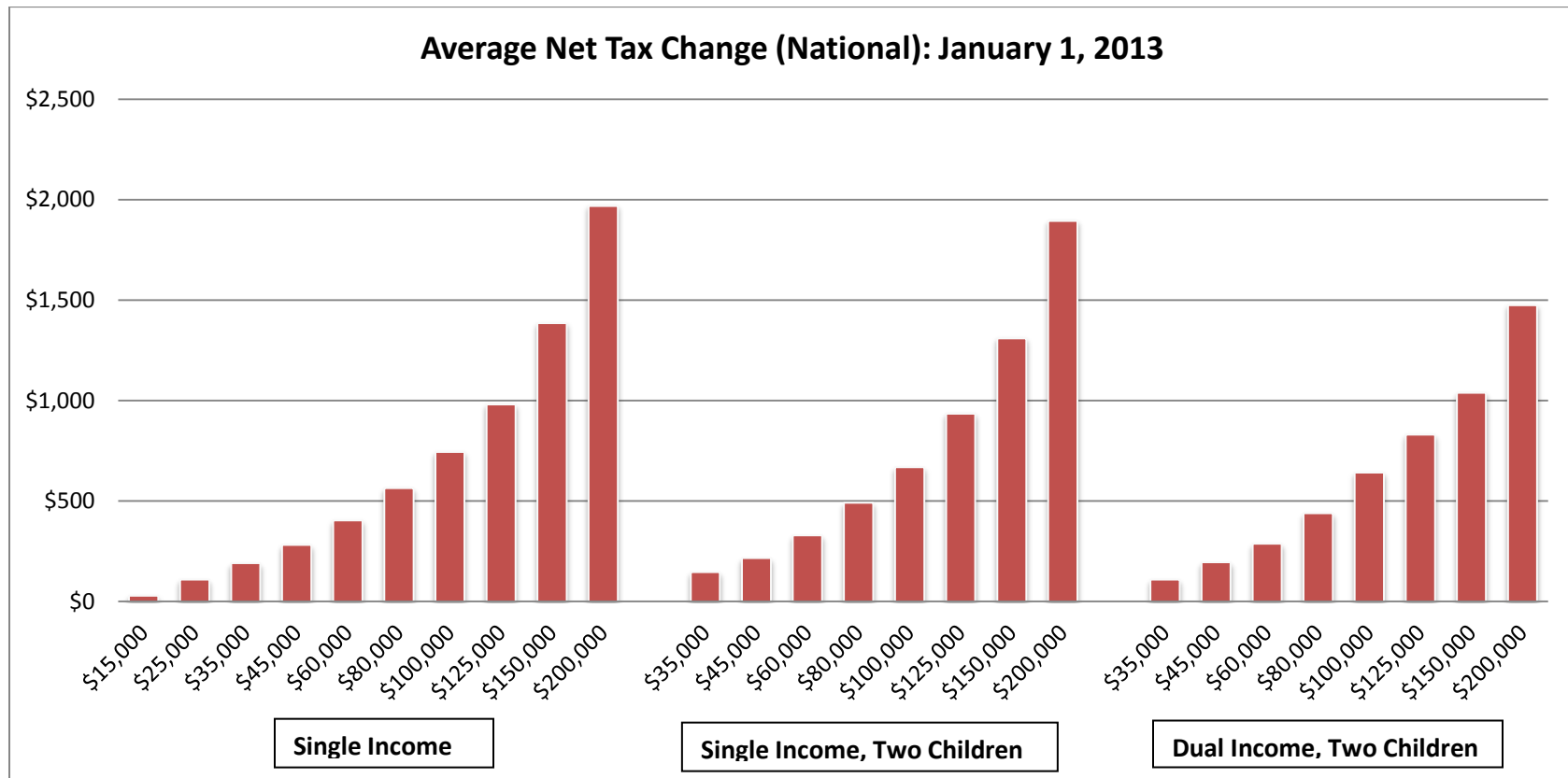


Income and Payroll Tax Burden for Select Income Scenarios, Adjusted for Inflation: December 31, 2012-January 1, 2013*



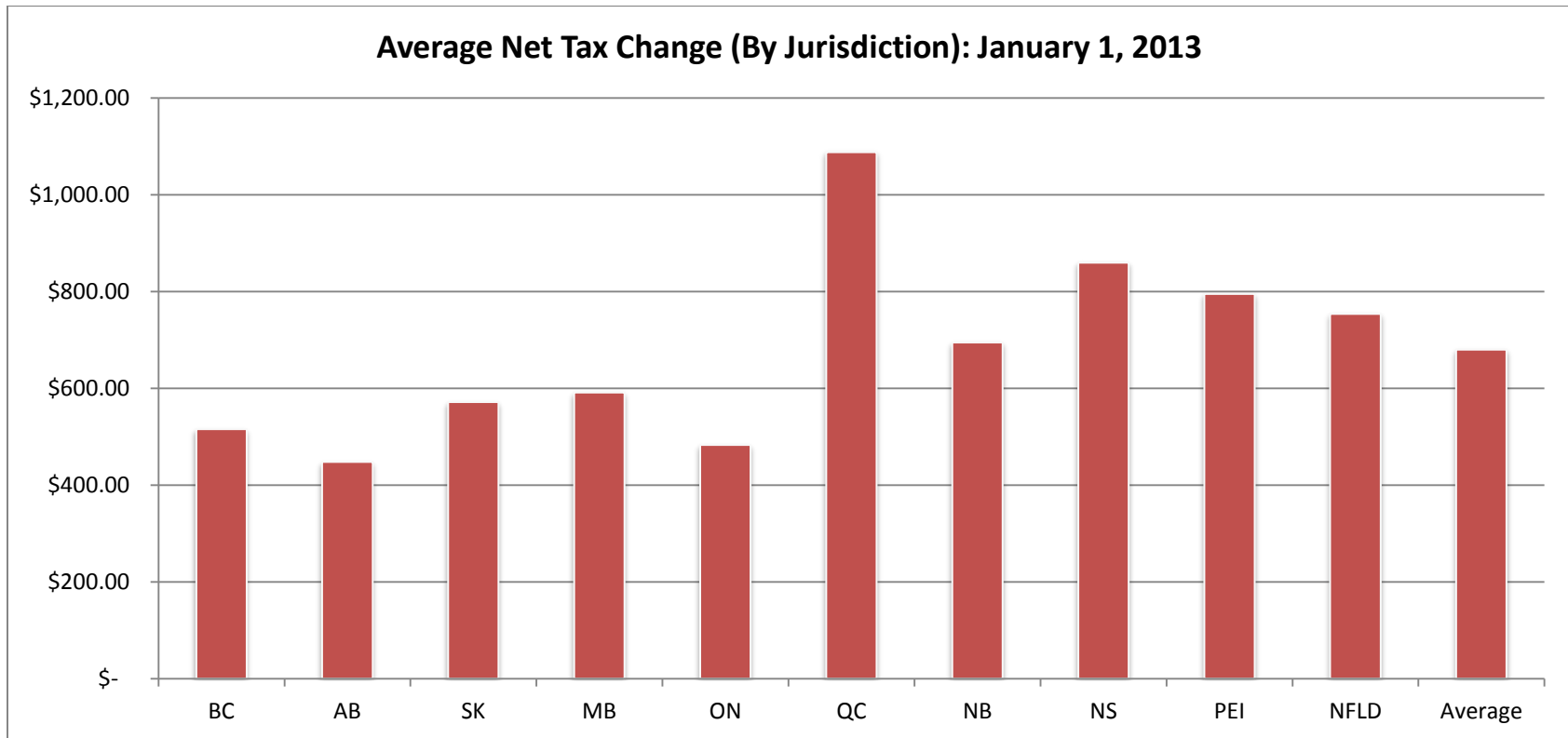
***Important:** 2013 income levels are adjusted for provincial inflation levels from the September 2011-September 2012 Consumer Price Index (CPI). For example, a 2012 income of \$100,000 with an inflation rate of 2% will see 2013 taxes calculated from an income of \$102,000. See 'Inflation Factors' below for provincial rates.

	\$15,000	\$25,000	\$35,000	\$45,000	\$60,000	\$80,000	\$100,000	\$125,000	\$150,000	\$200,000
Single Income	5.7%	17.8%	21.6%	24.4%	27.2%	29.3%	31.4%	33.4%	35.2%	37.8%
Single Income, Two Children	n/a	n/a	11.5%	16.9%	21.8%	25.2%	28.1%	30.8%	33.1%	36.1%
Dual Income, Two Children	n/a	n/a	10.0%	14.9%	18.7%	21.9%	25.0%	26.9%	28.3%	31.0%



***Important:** 2012 income levels are adjusted for provincial inflation levels from the September 2011-September 2012 Consumer Price Index (CPI). For example, a 2012 income of \$100,000 with an inflation rate of 2% will see 2013 taxes calculated from an income of \$102,000. See 'Inflation Factors' below for provincial rates. Tax increases include natural growth from wage increases.

	\$15,000	\$25,000	\$35,000	\$45,000	\$60,000	\$80,000	\$100,000	\$125,000	\$150,000	\$200,000
Single Income	\$29	\$110	\$190	\$281	\$404	\$565	\$745	\$981	\$1,385	\$1,969
Single Income, Two Children	n/a	n/a	\$147	\$216	\$330	\$491	\$668	\$935	\$1,310	\$1,894
Dual Income, Two Children	n/a	n/a	\$109	\$195	\$287	\$439	\$642	\$831	\$1,039	\$1,475



***Important:** 2013 income levels are adjusted for provincial inflation levels from the September 2011-September 2012 Consumer Price Index (CPI). For example, a 2012 income of \$100,000 with an inflation rate of 2% will see 2013 taxes calculated from an income of \$102,000. See 'Inflation Factors' below for provincial rates. Tax increases include natural growth from wage increases.

	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Average Tax Increase by Jurisdiction	\$516	\$448	\$572	\$591	\$483	\$1,082	\$695	\$860	\$795	\$754	\$679

\$15,000 (Single Earner)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	(\$36)	\$569	\$275	\$474	\$640	\$808	\$1,282	\$854	\$503	\$808	\$1,007	\$1,190	\$808	\$821
Tax Paid 2013	(\$38)	\$584	\$288	\$394	\$652	\$839	\$1,309	\$869	\$500	\$856	\$1,101	\$1,280	\$866	\$867
Effective Tax Rate 2012				3.2%	4.3%	5.4%	8.5%	5.7%	3.3%	5.4%	6.7%	7.9%	5.4%	5.6%
Effective Tax Rate 2013				2.6%	4.3%	5.5%	8.6%	5.7%	3.3%	5.6%	7.2%	8.3%	5.6%	5.7%
CPP Increase				\$15	\$15	\$15	\$15	\$15	\$27	\$15	\$15	\$15	\$15	\$16
EI Increase				\$13	\$13	\$13	\$13	\$13	\$15	\$13	\$13	\$13	\$13	\$13
Bracket Creep				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18	\$17	\$0	\$4
Health Tax Changes				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Tax Changes				(\$99)	(\$12)	\$3	(\$9)	(\$12)	(\$35)	\$16	\$40	\$34	\$25	(\$5)
Natural Growth from Wage Increase				(\$9)	(\$4)	\$1	\$8	(\$1)	(\$10)	\$3	\$8	\$11	\$5	\$1
Total Change	(\$2)	\$15	\$13	(\$80)	\$12	\$31	\$27	\$15	(\$3)	\$48	\$94	\$90	\$58	\$29

\$25,000 (Single Earner)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$1,734	\$1,064	\$458	\$3,984	\$3,876	\$4,195	\$4,859	\$4,267	\$5,185	\$4,284	\$4,574	\$4,801	\$4,430	\$4,445
Tax Paid 2013	\$1,766	\$1,089	\$479	\$4,106	\$3,954	\$4,299	\$4,952	\$4,347	\$5,241	\$4,415	\$4,722	\$4,947	\$4,569	\$4,555
Effective Tax Rate 2012				15.9%	15.5%	16.8%	19.4%	17.1%	20.7%	17.1%	18.3%	19.2%	17.7%	17.8%
Effective Tax Rate 2013				16.2%	15.5%	16.8%	19.4%	17.1%	20.5%	17.2%	18.4%	19.3%	17.8%	17.8%
CPP Increase				\$25	\$25	\$25	\$25	\$25	\$47	\$25	\$25	\$25	\$25	\$27
EI Increase				\$22	\$22	\$22	\$22	\$22	\$25	\$22	\$22	\$22	\$22	\$22
Bracket Creep				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18	\$17	\$0	\$4
Health Tax Changes				\$0	\$0	\$0	\$0	\$0	(\$100)	\$0	\$0	\$0	\$0	(\$10)
Other Tax Changes				\$46	(\$8)	(\$1)	(\$16)	(\$13)	(\$11)	\$11	\$3	\$1	\$8	\$2
Natural Growth from Wage Increase				\$30	\$40	\$58	\$62	\$47	\$94	\$73	\$80	\$80	\$85	\$65
Total Change	\$32	\$25	\$22	\$122	\$78	\$104	\$93	\$81	\$55	\$130	\$148	\$146	\$139	\$110

\$35,000 (Single Earner)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$3,132	\$1,559	\$641	\$7,185	\$6,884	\$7,297	\$8,020	\$6,814	\$8,722	\$7,480	\$7,803	\$7,911	\$7,325	\$7,544
Tax Paid 2013	\$3,192	\$1,594	\$671	\$7,382	\$7,020	\$7,469	\$8,189	\$6,944	\$8,872	\$7,686	\$8,076	\$8,162	\$7,544	\$7,735
Effective Tax Rate 2012				20.5%	19.7%	20.8%	22.9%	19.5%	24.9%	21.4%	22.3%	22.6%	20.9%	21.6%
Effective Tax Rate 2013				20.8%	19.7%	20.9%	23.0%	19.5%	24.8%	21.4%	22.5%	22.8%	21.0%	21.6%
CPP Increase				\$35	\$35	\$35	\$35	\$35	\$66	\$35	\$35	\$35	\$35	\$38
EI Increase				\$31	\$31	\$31	\$31	\$31	\$35	\$31	\$31	\$31	\$31	\$31
Bracket Creep				\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$62	\$46	\$0	\$12
Health Tax Changes				\$30	\$0	\$0	\$0	\$0	(\$100)	\$0	\$0	\$0	\$0	(\$7)
Other Tax Changes				\$38	(\$9)	(\$2)	(\$16)	(\$13)	(\$16)	\$6	\$2	\$2	\$7	(\$0)
Natural Growth from Wage Increase				\$64	\$80	\$109	\$108	\$79	\$165	\$136	\$143	\$138	\$146	\$117
Total Change	\$60	\$35	\$31	\$197	\$136	\$173	\$169	\$130	\$150	\$207	\$273	\$251	\$219	\$190

\$45,000 (Single Earner)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$4,691	\$2,054	\$824	\$10,105	\$10,053	\$10,617	\$11,459	\$9,917	\$12,668	\$10,769	\$11,475	\$11,462	\$10,760	\$10,928
Tax Paid 2013	\$4,781	\$2,099	\$863	\$10,334	\$10,244	\$10,868	\$11,693	\$10,098	\$13,033	\$11,075	\$11,852	\$11,807	\$11,089	\$11,209
Effective Tax Rate 2012				22.5%	22.3%	23.6%	25.5%	22.0%	28.2%	23.9%	25.5%	25.5%	23.9%	24.3%
Effective Tax Rate 2013				22.6%	22.4%	23.7%	25.5%	22.0%	28.3%	24.0%	25.7%	25.6%	24.0%	24.4%
CPP Increase				\$45	\$45	\$45	\$45	\$45	\$86	\$45	\$45	\$45	\$45	\$49
EI Increase				\$39	\$39	\$39	\$39	\$39	\$45	\$39	\$39	\$39	\$39	\$40
Bracket Creep				\$0	\$0	\$2	\$11	\$0	\$0	\$4	\$62	\$46	\$0	\$13
Health Tax Changes				\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
Other Tax Changes				\$22	(\$16)	(\$0)	(\$20)	(\$23)	(\$12)	\$18	\$13	\$10	\$24	\$2
Natural Growth from Wage Increase				\$94	\$123	\$165	\$160	\$121	\$246	\$200	\$217	\$206	\$222	\$175
Total Change	\$90	\$45	\$39	\$230	\$191	\$250	\$235	\$181	\$365	\$306	\$377	\$345	\$330	\$281

\$60,000 (Single Earner)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$7,951	\$2,307	\$840	\$14,775	\$15,055	\$16,066	\$16,871	\$14,954	\$18,732	\$16,088	\$17,237	\$17,034	\$16,142	\$16,295
Tax Paid 2013	\$8,104	\$2,356	\$891	\$15,097	\$15,349	\$16,437	\$17,219	\$15,238	\$19,243	\$16,520	\$17,775	\$17,508	\$16,605	\$16,699
Effective Tax Rate 2012				24.6%	25.1%	26.8%	28.1%	24.9%	31.2%	26.8%	28.7%	28.4%	26.9%	27.2%
Effective Tax Rate 2013				24.8%	25.1%	26.8%	28.2%	24.9%	31.3%	26.9%	28.9%	28.5%	27.0%	27.2%
CPP Increase				\$50	\$50	\$50	\$50	\$50	\$86	\$50	\$50	\$50	\$50	\$53
EI Increase				\$51	\$51	\$51	\$51	\$51	\$54	\$51	\$51	\$51	\$51	\$51
Bracket Creep				\$0	\$0	\$2	\$11	\$0	\$0	\$4	\$87	\$46	\$0	\$15
Health Tax Changes				\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
Other Tax Changes				\$33	(\$14)	(\$6)	(\$21)	(\$23)	(\$16)	\$4	(\$0)	(\$1)	\$6	(\$4)
Natural Growth from Wage Increase				\$159	\$208	\$274	\$258	\$206	\$387	\$323	\$351	\$329	\$357	\$285
Total Change	\$153	\$50	\$51	\$322	\$294	\$371	\$348	\$283	\$511	\$433	\$538	\$474	\$463	\$404

\$80,000 (Single Earner)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$12,351	\$2,307	\$840	\$20,882	\$21,455	\$23,066	\$24,425	\$21,556	\$26,435	\$22,919	\$24,971	\$24,659	\$23,156	\$23,374
Tax Paid 2013	\$12,592	\$2,356	\$891	\$21,296	\$21,864	\$23,584	\$24,976	\$21,956	\$27,131	\$23,516	\$25,695	\$25,351	\$23,801	\$23,930
Effective Tax Rate 2012				26.1%	26.8%	28.8%	30.5%	26.9%	33.0%	28.6%	31.2%	30.8%	28.9%	29.2%
Effective Tax Rate 2013				26.2%	26.8%	28.9%	30.6%	27.0%	33.1%	28.7%	31.4%	31.0%	29.0%	29.3%
CPP Increase				\$50	\$50	\$50	\$50	\$50	\$86	\$50	\$50	\$50	\$50	\$53
EI Increase				\$51	\$51	\$51	\$51	\$51	\$54	\$51	\$51	\$51	\$51	\$51
Bracket Creep				\$0	\$0	\$2	\$71	\$0	\$0	\$5	\$87	\$89	\$0	\$25
Health Tax Changes				\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
Other Tax Changes				\$33	(\$14)	(\$6)	(\$21)	(\$26)	(\$16)	\$4	(\$0)	(\$2)	\$6	(\$4)
Natural Growth from Wage Increase				\$250	\$323	\$421	\$401	\$325	\$571	\$487	\$536	\$504	\$539	\$436
Total Change	\$241	\$50	\$51	\$414	\$410	\$518	\$551	\$400	\$695	\$597	\$724	\$692	\$645	\$565

\$100,000 (Single Earner)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$17,335	\$2,307	\$840	\$28,234	\$28,439	\$30,650	\$32,889	\$29,926	\$35,346	\$30,383	\$33,346	\$32,983	\$30,800	\$31,300
Tax Paid 2013	\$17,676	\$2,356	\$891	\$28,741	\$28,967	\$31,330	\$33,597	\$30,468	\$36,287	\$31,172	\$34,303	\$33,914	\$31,664	\$32,044
Effective Tax Rate 2012				28.2%	28.4%	30.7%	32.9%	29.9%	35.3%	30.4%	33.3%	33.0%	30.8%	31.3%
Effective Tax Rate 2013				28.3%	28.5%	30.7%	33.0%	29.9%	35.4%	30.4%	33.5%	33.2%	30.9%	31.4%
CPP Increase				\$50	\$50	\$50	\$50	\$50	\$86	\$50	\$50	\$50	\$50	\$53
EI Increase				\$51	\$51	\$51	\$51	\$51	\$54	\$51	\$51	\$51	\$51	\$51
Bracket Creep				\$0	\$0	\$2	\$71	\$0	\$0	\$5	\$105	\$98	\$0	\$28
Health Tax Changes				\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
Other Tax Changes				\$15	(\$21)	(\$3)	(\$25)	(\$33)	\$16	\$18	\$14	\$37	\$26	\$4
Natural Growth from Wage Increase				\$361	\$449	\$581	\$562	\$476	\$785	\$666	\$737	\$696	\$738	\$605
Total Change	\$341	\$50	\$51	\$507	\$528	\$680	\$708	\$543	\$941	\$790	\$957	\$931	\$865	\$745

\$125,000 (Single Earner)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$23,835	\$2,307	\$840	\$38,332	\$37,439	\$40,497	\$43,739	\$40,778	\$46,773	\$39,998	\$44,221	\$44,076	\$40,625	\$41,648
Tax Paid 2013	\$24,306	\$2,356	\$891	\$38,990	\$38,129	\$41,385	\$44,654	\$41,516	\$48,437	\$41,029	\$45,439	\$45,262	\$41,745	\$42,658
Effective Tax Rate 2012				30.7%	30.0%	32.4%	35.0%	32.6%	37.4%	32.0%	35.4%	35.3%	32.5%	33.3%
Effective Tax Rate 2013				30.7%	30.0%	32.4%	35.1%	32.6%	37.8%	32.1%	35.5%	35.4%	32.5%	33.4%
CPP Increase				\$50	\$50	\$50	\$50	\$50	\$86	\$50	\$50	\$50	\$50	\$53
EI Increase				\$51	\$51	\$51	\$51	\$51	\$54	\$51	\$51	\$51	\$51	\$51
Bracket Creep				\$0	\$0	\$3	\$71	\$0	\$0	\$15	\$105	\$98	\$0	\$29
Health Tax Changes				\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
Other Tax Changes				\$15	(\$21)	(\$6)	(\$96)	(\$33)	\$464	\$3	(\$90)	(\$61)	\$26	\$20
Natural Growth from Wage Increase				\$512	\$611	\$787	\$768	\$671	\$1,060	\$897	\$998	\$951	\$993	\$825
Total Change	\$471	\$50	\$51	\$658	\$690	\$885	\$844	\$738	\$1,664	\$1,015	\$1,113	\$1,088	\$1,120	\$981

\$150,000 (Single Earner)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$30,863	\$2,307	\$840	\$49,036	\$46,967	\$51,275	\$55,117	\$52,158	\$58,642	\$50,601	\$55,624	\$55,696	\$50,978	\$52,609
Tax Paid 2013	\$31,474	\$2,356	\$891	\$49,834	\$47,820	\$52,393	\$56,244	\$53,093	\$61,851	\$51,902	\$57,257	\$57,161	\$52,390	\$53,995
Effective Tax Rate 2012				32.7%	31.3%	34.2%	36.7%	34.8%	39.1%	33.7%	37.1%	37.1%	34.0%	35.1%
Effective Tax Rate 2013				32.7%	31.3%	34.2%	36.8%	34.8%	40.3%	33.8%	37.3%	37.3%	34.0%	35.2%
CPP Increase				\$50	\$50	\$50	\$50	\$50	\$86	\$50	\$50	\$50	\$50	\$53
EI Increase				\$51	\$51	\$51	\$51	\$51	\$54	\$51	\$51	\$51	\$51	\$51
Bracket Creep				\$0	\$0	\$3	\$71	\$0	\$0	\$15	\$230	\$98	\$0	\$42
Health Tax Changes				\$30	\$0	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$83
Other Tax Changes				(\$5)	(\$29)	\$1	(\$29)	(\$41)	\$925	\$33	\$31	\$49	\$49	\$98
Natural Growth from Wage Increase				\$673	\$782	\$1,014	\$984	\$876	\$1,344	\$1,151	\$1,272	\$1,218	\$1,262	\$1,058
Total Change	\$611	\$50	\$51	\$799	\$854	\$1,118	\$1,126	\$935	\$3,210	\$1,301	\$1,633	\$1,465	\$1,412	\$1,385

\$200,000 (Single Earner)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$45,362	\$2,307	\$840	\$70,885	\$66,466	\$73,275	\$78,317	\$75,363	\$82,749	\$72,251	\$80,624	\$79,381	\$72,128	\$75,144
Tax Paid 2013	\$46,264	\$2,356	\$891	\$72,012	\$67,671	\$74,856	\$79,884	\$76,865	\$87,434	\$74,070	\$82,857	\$81,391	\$74,090	\$77,113
Effective Tax Rate 2012				35.4%	33.2%	36.6%	39.2%	37.7%	41.4%	36.1%	40.3%	39.7%	36.1%	37.6%
Effective Tax Rate 2013				35.5%	33.2%	36.7%	39.2%	37.8%	42.7%	36.2%	40.5%	39.8%	36.1%	37.8%
CPP Increase				\$50	\$50	\$50	\$50	\$50	\$86	\$50	\$50	\$50	\$50	\$53
EI Increase				\$51	\$51	\$51	\$51	\$51	\$54	\$51	\$51	\$51	\$51	\$51
Bracket Creep				\$0	\$0	\$4	\$71	\$0	\$0	\$15	\$231	\$98	\$0	\$42
Health Tax Changes				\$30	\$0	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$83
Other Tax Changes				(\$5)	(\$29)	\$1	(\$30)	\$108	\$1,821	\$33	\$30	\$49	\$49	\$203
Natural Growth from Wage Increase				\$1,000	\$1,133	\$1,476	\$1,425	\$1,294	\$1,923	\$1,671	\$1,872	\$1,763	\$1,812	\$1,537
Total Change	\$901	\$50	\$51	\$1,126	\$1,205	\$1,581	\$1,567	\$1,503	\$4,684	\$1,819	\$2,233	\$2,010	\$1,962	\$1,969

\$35,000 (Family with Two Children, Single Income)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$852	\$1,559	\$641	\$4,213	\$3,052	\$3,052	\$4,015	\$3,352	\$3,604	\$3,957	\$4,777	\$4,989	\$4,526	\$3,954
Tax Paid 2013	\$866	\$1,594	\$671	\$4,681	\$3,117	\$3,138	\$4,124	\$3,417	\$3,544	\$4,098	\$5,005	\$5,195	\$4,686	\$4,101
Effective Tax Rate 2012				12.0%	8.7%	8.7%	11.5%	9.6%	10.3%	11.3%	13.6%	14.3%	12.9%	11.3%
Effective Tax Rate 2013				13.2%	8.7%	8.8%	11.6%	9.6%	9.9%	11.4%	14.0%	14.5%	13.0%	11.5%
CPP Increase				\$35	\$35	\$35	\$35	\$35	\$66	\$35	\$35	\$35	\$35	\$38
EI Increase				\$31	\$31	\$31	\$31	\$31	\$35	\$31	\$31	\$31	\$31	\$31
Bracket Creep				\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$80	\$61	\$0	\$15
Health Tax Changes				\$54	\$0	\$0	\$0	\$0	(\$100)	\$0	\$0	\$0	\$0	(\$5)
Other Tax Changes				\$330	(\$10)	\$2	\$2	(\$16)	(\$102)	\$26	\$13	\$10	\$22	\$28
Natural Growth from Wage Increase				\$18	\$10	\$19	\$31	\$15	\$41	\$50	\$70	\$70	\$73	\$40
Total Change	\$14	\$35	\$31	\$468	\$65	\$87	\$109	\$65	(\$59)	\$141	\$228	\$205	\$160	\$147

\$45,000 (Family with Two Children, Single Income)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$2,411	\$2,054	\$824	\$8,088	\$6,044	\$5,446	\$7,643	\$6,690	\$9,244	\$7,546	\$8,449	\$8,540	\$7,961	\$7,565
Tax Paid 2013	\$2,455	\$2,099	\$863	\$8,358	\$6,159	\$5,593	\$7,813	\$6,803	\$9,438	\$7,794	\$8,781	\$8,839	\$8,232	\$7,781
Effective Tax Rate 2012				18.0%	13.4%	12.1%	17.0%	14.9%	20.5%	16.8%	18.8%	19.0%	17.7%	16.8%
Effective Tax Rate 2013				18.3%	13.4%	12.2%	17.0%	14.9%	20.5%	16.9%	19.1%	19.2%	17.8%	16.9%
CPP Increase				\$45	\$45	\$45	\$45	\$45	\$86	\$45	\$45	\$45	\$45	\$49
EI Increase				\$39	\$39	\$39	\$39	\$39	\$45	\$39	\$39	\$39	\$39	\$40
Bracket Creep				\$0	\$0	\$2	\$11	\$0	\$0	\$4	\$80	\$61	\$0	\$16
Health Tax Changes				\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
Other Tax Changes				\$69	(\$20)	\$5	(\$12)	(\$33)	(\$101)	\$37	\$23	\$17	\$38	\$2
Natural Growth from Wage Increase				\$63	\$51	\$56	\$87	\$62	\$164	\$123	\$145	\$138	\$149	\$104
Total Change	\$45	\$45	\$39	\$270	\$114	\$147	\$171	\$114	\$194	\$248	\$332	\$300	\$271	\$216

\$60,000 (Family with Two Children, Single Income)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$5,670	\$2,307	\$840	\$12,758	\$11,046	\$10,895	\$13,200	\$12,271	\$15,414	\$13,096	\$14,211	\$14,112	\$13,344	\$13,035
Tax Paid 2013	\$5,778	\$2,356	\$891	\$13,121	\$11,264	\$11,163	\$13,487	\$12,501	\$15,648	\$13,469	\$14,704	\$14,541	\$13,748	\$13,365
Effective Tax Rate 2012				21.3%	18.4%	18.2%	22.0%	20.5%	25.7%	21.8%	23.7%	23.5%	22.2%	21.7%
Effective Tax Rate 2013				21.5%	18.4%	18.2%	22.1%	20.5%	25.5%	21.9%	23.9%	23.7%	22.3%	21.8%
CPP Increase				\$50	\$50	\$50	\$50	\$50	\$86	\$50	\$50	\$50	\$50	\$53
EI Increase				\$51	\$51	\$51	\$51	\$51	\$54	\$51	\$51	\$51	\$51	\$51
Bracket Creep				\$0	\$0	\$2	\$11	\$0	\$0	\$4	\$105	\$61	\$0	\$18
Health Tax Changes				\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
Other Tax Changes				\$78	(\$18)	(\$1)	(\$13)	(\$28)	(\$213)	\$17	\$9	\$6	\$20	(\$14)
Natural Growth from Wage Increase				\$128	\$136	\$166	\$188	\$158	\$307	\$251	\$278	\$262	\$284	\$216
Total Change	\$108	\$50	\$51	\$363	\$218	\$267	\$287	\$231	\$234	\$373	\$493	\$429	\$404	\$330

\$80,000 (Family with Two Children, Single Income)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$10,070	\$2,307	\$840	\$18,865	\$17,446	\$17,895	\$20,949	\$18,791	\$23,117	\$19,927	\$21,945	\$21,737	\$20,357	\$20,103
Tax Paid 2013	\$10,266	\$2,356	\$891	\$19,320	\$17,779	\$18,310	\$21,443	\$19,137	\$23,536	\$20,464	\$22,623	\$22,384	\$20,943	\$20,594
Effective Tax Rate 2012				23.6%	21.8%	22.4%	26.2%	23.5%	28.9%	24.9%	27.4%	27.2%	25.4%	25.1%
Effective Tax Rate 2013				23.8%	21.8%	22.4%	26.3%	23.5%	28.7%	25.0%	27.6%	27.4%	25.5%	25.2%
CPP Increase				\$50	\$50	\$50	\$50	\$50	\$86	\$50	\$50	\$50	\$50	\$53
EI Increase				\$51	\$51	\$51	\$51	\$51	\$54	\$51	\$51	\$51	\$51	\$51
Bracket Creep				\$0	\$0	\$2	\$71	\$0	\$0	\$5	\$105	\$104	\$0	\$29
Health Tax Changes				\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
Other Tax Changes				\$78	(\$18)	(\$1)	(\$13)	(\$30)	(\$213)	\$17	\$9	\$5	\$20	(\$15)
Natural Growth from Wage Increase				\$220	\$251	\$313	\$335	\$275	\$492	\$415	\$464	\$437	\$466	\$367
Total Change	\$196	\$50	\$51	\$454	\$333	\$414	\$493	\$346	\$419	\$537	\$678	\$647	\$587	\$491

\$100,000 (Family with Two Children, Single Income)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$15,054	\$2,307	\$840	\$26,217	\$24,430	\$25,479	\$29,608	\$27,016	\$32,028	\$27,391	\$30,320	\$30,061	\$28,001	\$28,055
Tax Paid 2013	\$15,350	\$2,356	\$891	\$26,765	\$24,882	\$26,056	\$30,262	\$27,502	\$32,692	\$28,121	\$31,232	\$30,909	\$28,806	\$28,723
Effective Tax Rate 2012				26.2%	24.4%	25.5%	29.6%	27.0%	32.0%	27.4%	30.3%	30.1%	28.0%	28.1%
Effective Tax Rate 2013				26.4%	24.4%	25.5%	29.7%	27.0%	31.9%	27.5%	30.5%	30.2%	28.1%	28.1%
CPP Increase				\$50	\$50	\$50	\$50	\$50	\$86	\$50	\$50	\$50	\$50	\$53
EI Increase				\$51	\$51	\$51	\$51	\$51	\$54	\$51	\$51	\$51	\$51	\$51
Bracket Creep				\$0	\$0	\$2	\$71	\$0	\$0	\$5	\$122	\$104	\$0	\$30
Health Tax Changes				\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
Other Tax Changes				\$60	(\$25)	\$3	(\$16)	(\$38)	(\$181)	\$30	\$24	\$16	\$40	(\$9)
Natural Growth from Wage Increase				\$330	\$377	\$472	\$500	\$423	\$706	\$594	\$665	\$628	\$665	\$536
Total Change	\$296	\$50	\$51	\$547	\$452	\$577	\$654	\$486	\$665	\$730	\$911	\$848	\$806	\$668

\$125,000 (Family with Two Children, Single Income)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$21,554	\$2,307	\$840	\$36,316	\$33,430	\$35,326	\$40,526	\$37,868	\$43,455	\$37,006	\$41,195	\$41,089	\$37,826	\$38,404
Tax Paid 2013	\$21,980	\$2,356	\$891	\$37,014	\$34,044	\$36,111	\$41,368	\$38,550	\$44,842	\$37,977	\$42,368	\$42,230	\$38,887	\$39,339
Effective Tax Rate 2012				29.1%	26.7%	28.3%	32.4%	30.3%	34.8%	29.6%	33.0%	32.9%	30.3%	30.7%
Effective Tax Rate 2013				29.2%	26.8%	28.3%	32.5%	30.3%	35.0%	29.7%	33.1%	33.0%	30.3%	30.8%
CPP Increase				\$50	\$50	\$50	\$50	\$50	\$86	\$50	\$50	\$50	\$50	\$53
EI Increase				\$51	\$51	\$51	\$51	\$51	\$54	\$51	\$51	\$51	\$51	\$51
Bracket Creep				\$0	\$0	\$3	\$71	\$0	\$0	\$15	\$122	\$114	\$0	\$33
Health Tax Changes				\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
Other Tax Changes				\$60	(\$25)	\$2	(\$36)	(\$38)	\$267	\$30	\$24	\$44	\$40	\$37
Natural Growth from Wage Increase				\$482	\$539	\$679	\$707	\$619	\$980	\$825	\$926	\$882	\$920	\$756
Total Change	\$426	\$50	\$51	\$698	\$614	\$785	\$842	\$682	\$1,387	\$971	\$1,172	\$1,141	\$1,061	\$935

\$150,000 (Family with Two Children, Single Income)

	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$28,582	\$2,307	\$840	\$47,019	\$42,958	\$46,104	\$51,904	\$49,248	\$55,323	\$47,609	\$52,598	\$52,710	\$48,179	\$49,365
Tax Paid 2013	\$29,148	\$2,356	\$891	\$47,858	\$43,735	\$47,119	\$52,958	\$50,127	\$58,256	\$48,850	\$54,186	\$54,130	\$49,533	\$50,675
Effective Tax Rate 2012				31.3%	28.6%	30.7%	34.6%	32.8%	36.9%	31.7%	35.1%	35.1%	32.1%	32.9%
Effective Tax Rate 2013				31.4%	28.6%	30.8%	34.6%	32.8%	37.9%	31.8%	35.3%	35.3%	32.2%	33.1%
CPP Increase				\$50	\$50	\$50	\$50	\$50	\$86	\$50	\$50	\$50	\$50	\$53
EI Increase				\$51	\$51	\$51	\$51	\$51	\$54	\$51	\$51	\$51	\$51	\$51
Bracket Creep				\$0	\$0	\$3	\$71	\$0	\$0	\$15	\$248	\$114	\$0	\$45
Health Tax Changes				\$56	\$0	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$86
Other Tax Changes				\$40	(\$34)	\$6	(\$40)	(\$46)	\$728	\$46	\$40	\$56	\$63	\$86
Natural Growth from Wage Increase				\$642	\$710	\$905	\$923	\$823	\$1,265	\$1,080	\$1,199	\$1,149	\$1,190	\$989
Total Change	\$566	\$50	\$51	\$839	\$777	\$1,015	\$1,054	\$878	\$2,933	\$1,241	\$1,588	\$1,420	\$1,354	\$1,310

\$200,000 (Family with Two Children, Single Income)

	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$43,082	\$2,307	\$840	\$68,868	\$62,457	\$68,104	\$75,104	\$72,453	\$79,431	\$69,259	\$77,598	\$76,394	\$69,329	\$71,900
Tax Paid 2013	\$43,938	\$2,356	\$891	\$70,035	\$63,586	\$69,581	\$76,599	\$73,899	\$83,838	\$71,019	\$79,786	\$78,359	\$71,232	\$73,793
Effective Tax Rate 2012				34.4%	31.2%	34.1%	37.6%	36.2%	39.7%	34.6%	38.8%	38.2%	34.7%	35.9%
Effective Tax Rate 2013				34.5%	31.2%	34.1%	37.6%	36.3%	40.9%	34.7%	39.0%	38.3%	34.7%	36.1%
CPP Increase				\$50	\$50	\$50	\$50	\$50	\$86	\$50	\$50	\$50	\$50	\$53
EI Increase				\$51	\$51	\$51	\$51	\$51	\$54	\$51	\$51	\$51	\$51	\$51
Bracket Creep				\$0	\$0	\$4	\$71	\$0	\$0	\$15	\$249	\$114	\$0	\$45
Health Tax Changes				\$56	\$0	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$86
Other Tax Changes				\$40	(\$34)	\$6	(\$41)	\$104	\$1,624	\$45	\$39	\$56	\$63	\$190
Natural Growth from Wage Increase				\$970	\$1,061	\$1,367	\$1,364	\$1,241	\$1,843	\$1,599	\$1,799	\$1,694	\$1,740	\$1,468
Total Change	\$856	\$50	\$51	\$1,167	\$1,128	\$1,478	\$1,495	\$1,446	\$4,407	\$1,760	\$2,188	\$1,965	\$1,903	\$1,894

\$35,000 (Family with Two Children, Dual Income)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$714	\$1,386	\$641	\$3,321	\$2,740	\$2,740	\$3,644	\$3,021	\$2,982	\$3,535	\$4,148	\$4,461	\$4,011	\$3,460
Tax Paid 2013	\$725	\$1,421	\$671	\$3,651	\$2,802	\$2,824	\$3,737	\$3,087	\$2,808	\$3,670	\$4,320	\$4,631	\$4,161	\$3,569
Effective Tax Rate 2012				9.5%	7.8%	7.8%	10.4%	8.6%	8.5%	10.1%	11.9%	12.7%	11.5%	9.9%
Effective Tax Rate 2013				10.3%	7.9%	7.9%	10.5%	8.7%	7.8%	10.2%	12.1%	12.9%	11.6%	10.0%
CPP Increase				\$35	\$35	\$35	\$35	\$35	\$64	\$35	\$35	\$35	\$35	\$38
EI Increase				\$31	\$31	\$31	\$31	\$31	\$35	\$31	\$31	\$31	\$31	\$31
Bracket Creep				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36	\$35	\$0	\$7
Health Tax Changes				\$60	\$0	\$0	\$0	\$0	(\$100)	\$0	\$0	\$0	\$0	(\$4)
Other Tax Changes				\$196	(\$12)	\$1	(\$1)	(\$14)	(\$204)	\$26	\$12	\$8	\$22	\$3
Natural Growth from Wage Increase				\$9	\$9	\$17	\$29	\$14	\$31	\$44	\$59	\$62	\$64	\$34
Total Change	\$11	\$35	\$31	\$330	\$62	\$84	\$93	\$65	-\$174	\$135	\$173	\$170	\$151	\$109

\$45,000 (Family with Two Children, Dual Income)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$2,112	\$1,881	\$824	\$6,831	\$5,590	\$4,935	\$6,916	\$5,709	\$8,286	\$6,760	\$7,043	\$7,451	\$6,805	\$6,633
Tax Paid 2013	\$2,150	\$1,926	\$863	\$7,099	\$5,704	\$5,070	\$7,067	\$5,871	\$8,478	\$6,976	\$7,289	\$7,693	\$7,032	\$6,828
Effective Tax Rate 2012				15.2%	12.4%	11.0%	15.4%	12.7%	18.4%	15.0%	15.7%	16.6%	15.1%	14.7%
Effective Tax Rate 2013				15.5%	12.5%	11.0%	15.4%	12.8%	18.4%	15.1%	15.8%	16.7%	15.2%	14.9%
CPP Increase				\$45	\$45	\$45	\$45	\$45	\$84	\$45	\$45	\$45	\$45	\$49
EI Increase				\$39	\$39	\$39	\$39	\$39	\$45	\$39	\$39	\$39	\$39	\$40
Bracket Creep				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36	\$35	\$0	\$7
Health Tax Changes				\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
Other Tax Changes				\$75	(\$16)	\$2	(\$10)	\$29	(\$83)	\$24	\$11	\$7	\$21	\$6
Natural Growth from Wage Increase				\$48	\$47	\$50	\$77	\$49	\$145	\$108	\$115	\$117	\$123	\$88
Total Change	\$38	\$45	\$39	\$268	\$114	\$135	\$151	\$162	\$191	\$217	\$246	\$243	\$228	\$195

\$60,000 (Family with Two Children, Dual Income)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$4,209	\$2,624	\$1,098	\$11,133	\$10,102	\$9,587	\$11,618	\$9,477	\$13,804	\$11,377	\$11,437	\$11,935	\$10,996	\$11,147
Tax Paid 2013	\$4,288	\$2,683	\$1,151	\$11,471	\$10,304	\$9,826	\$11,860	\$9,659	\$14,009	\$11,704	\$11,882	\$12,287	\$11,338	\$11,434
Effective Tax Rate 2012				18.6%	16.8%	16.0%	19.4%	15.8%	23.0%	19.0%	19.1%	19.9%	18.3%	18.6%
Effective Tax Rate 2013				18.8%	16.9%	16.0%	19.4%	15.8%	22.8%	19.0%	19.3%	20.0%	18.4%	18.7%
CPP Increase				\$59	\$59	\$59	\$59	\$59	\$113	\$59	\$59	\$59	\$59	\$65
EI Increase				\$53	\$53	\$53	\$53	\$53	\$60	\$53	\$53	\$53	\$53	\$53
Bracket Creep				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124	\$35	\$0	\$16
Health Tax Changes				\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
Other Tax Changes				\$74	(\$18)	(\$1)	(\$17)	(\$26)	(\$224)	\$16	\$9	\$5	\$19	(\$16)
Natural Growth from Wage Increase				\$93	\$107	\$127	\$146	\$96	\$257	\$199	\$200	\$200	\$211	\$164
Total Change	\$79	\$59	\$53	\$338	\$201	\$238	\$241	\$182	\$206	\$326	\$445	\$351	\$342	\$287

\$80,000 (Family with Two Children, Dual Income)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$7,006	\$3,614	\$1,464	\$16,419	\$16,119	\$15,791	\$18,233	\$15,318	\$20,743	\$17,335	\$18,461	\$18,556	\$17,267	\$17,424
Tax Paid 2013	\$7,139	\$3,693	\$1,534	\$16,845	\$16,437	\$16,167	\$18,630	\$15,601	\$21,138	\$17,822	\$19,082	\$19,126	\$17,780	\$17,863
Effective Tax Rate 2012				20.5%	20.1%	19.7%	22.8%	19.1%	25.9%	21.7%	23.1%	23.2%	21.6%	21.8%
Effective Tax Rate 2013				20.7%	20.2%	19.8%	22.9%	19.2%	25.8%	21.8%	23.3%	23.4%	21.7%	21.9%
CPP Increase				\$79	\$79	\$79	\$79	\$79	\$153	\$79	\$79	\$79	\$79	\$86
EI Increase				\$70	\$70	\$70	\$70	\$70	\$80	\$70	\$70	\$70	\$70	\$71
Bracket Creep				\$0	\$0	\$0	\$22	\$0	\$0	\$9	\$124	\$92	\$0	\$25
Health Tax Changes				\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
Other Tax Changes				\$72	(\$20)	(\$3)	(\$19)	(\$40)	(\$234)	\$15	\$6	\$4	\$17	-\$20
Natural Growth from Wage Increase				\$145	\$189	\$230	\$245	\$174	\$396	\$314	\$342	\$325	\$347	\$271
Total Change	\$133	\$79	\$70	\$425	\$317	\$376	\$398	\$283	\$395	\$487	\$621	\$570	\$514	\$439

\$100,000 (Family with Two Children, Dual Income)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$10,846	\$4,604	\$1,680	\$22,944	\$23,045	\$23,221	\$25,795	\$23,014	\$29,135	\$24,691	\$26,391	\$26,243	\$24,720	\$24,920
Tax Paid 2013	\$11,052	\$4,703	\$1,782	\$23,467	\$23,498	\$23,781	\$26,353	\$23,448	\$29,968	\$25,387	\$27,234	\$27,021	\$25,461	\$25,562
Effective Tax Rate 2012				22.9%	23.0%	23.2%	25.8%	23.0%	29.1%	24.7%	26.4%	26.2%	24.7%	24.9%
Effective Tax Rate 2013				23.1%	23.1%	23.3%	25.9%	23.0%	29.3%	24.8%	26.6%	26.4%	24.8%	25.0%
CPP Increase				\$99	\$99	\$99	\$99	\$99	\$172	\$99	\$99	\$99	\$99	\$106
EI Increase				\$102	\$102	\$102	\$102	\$102	\$105	\$102	\$102	\$102	\$102	\$103
Bracket Creep				\$0	\$0	\$3	\$22	\$0	\$0	\$9	\$124	\$92	\$0	\$25
Health Tax Changes				\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
Other Tax Changes				\$43	(\$37)	(\$6)	(\$31)	(\$56)	(\$17)	\$19	\$10	\$7	\$23	-\$4
Natural Growth from Wage Increase				\$218	\$289	\$362	\$364	\$289	\$574	\$467	\$508	\$478	\$517	\$407
Total Change	\$206	\$99	\$102	\$522	\$453	\$560	\$557	\$434	\$834	\$696	\$844	\$778	\$741	\$642

\$125,000 (Family with Two Children, Dual Income)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$16,345	\$4,613	\$1,680	\$30,377	\$31,052	\$31,979	\$34,612	\$30,809	\$38,858	\$33,223	\$35,751	\$35,201	\$33,353	\$33,521
Tax Paid 2013	\$16,660	\$4,712	\$1,782	\$31,031	\$31,657	\$32,719	\$35,340	\$31,391	\$39,916	\$34,116	\$36,860	\$36,178	\$34,311	\$34,352
Effective Tax Rate 2012				24.3%	24.8%	25.6%	27.7%	24.6%	31.1%	26.6%	28.6%	28.2%	26.7%	26.8%
Effective Tax Rate 2013				24.5%	24.9%	25.6%	27.7%	24.7%	31.2%	26.7%	28.8%	28.3%	26.8%	26.9%
CPP Increase				\$99	\$99	\$99	\$99	\$99	\$172	\$99	\$99	\$99	\$99	\$106
EI Increase				\$102	\$102	\$102	\$102	\$102	\$108	\$102	\$102	\$102	\$102	\$103
Bracket Creep				\$0	\$0	\$3	\$22	\$0	\$0	\$9	\$173	\$92	\$0	\$30
Health Tax Changes				\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
Other Tax Changes				\$63	(\$30)	(\$10)	(\$27)	(\$48)	(\$29)	\$11	\$2	(\$0)	\$15	-\$5
Natural Growth from Wage Increase				\$330	\$433	\$546	\$532	\$429	\$807	\$672	\$732	\$684	\$741	\$591
Total Change	\$316	\$99	\$102	\$654	\$605	\$740	\$729	\$582	\$1,058	\$893	\$1,109	\$977	\$958	\$831

\$150,000 (Family with Two Children, Dual Income)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$21,845	\$4,613	\$1,680	\$37,857	\$39,052	\$40,729	\$44,165	\$39,063	\$48,485	\$41,748	\$45,418	\$44,791	\$42,124	\$42,343
Tax Paid 2013	\$22,270	\$4,712	\$1,782	\$38,623	\$39,801	\$41,652	\$45,193	\$39,787	\$49,773	\$42,846	\$46,760	\$46,073	\$43,310	\$43,382
Effective Tax Rate 2012				25.2%	26.0%	27.2%	29.4%	26.0%	32.3%	27.8%	30.3%	29.9%	28.1%	28.2%
Effective Tax Rate 2013				25.4%	26.1%	27.2%	29.6%	26.1%	32.4%	27.9%	30.4%	30.0%	28.1%	28.3%
CPP Increase				\$99	\$99	\$99	\$99	\$99	\$172	\$99	\$99	\$99	\$99	\$106
EI Increase				\$102	\$102	\$102	\$102	\$102	\$108	\$102	\$102	\$102	\$102	\$103
Bracket Creep				\$0	\$0	\$3	\$141	\$0	\$0	\$9	\$173	\$178	\$0	\$50
Health Tax Changes				\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
Other Tax Changes				\$63	(\$30)	(\$10)	(\$28)	(\$55)	(\$30)	\$11	\$2	(\$1)	\$15	-\$6
Natural Growth from Wage Increase				\$442	\$577	\$730	\$713	\$577	\$1,038	\$876	\$964	\$905	\$970	\$779
Total Change	\$426	\$99	\$102	\$766	\$749	\$924	\$1,028	\$724	\$1,288	\$1,098	\$1,341	\$1,282	\$1,186	\$1,039

\$200,000 (Family with Two Children, Dual Income)														
	Federal Only	CPP	EI	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD	Average
Tax Paid 2012	\$34,012	\$4,613	\$1,680	\$55,811	\$56,220	\$59,396	\$65,121	\$59,194	\$70,143	\$60,108	\$66,036	\$65,309	\$60,942	\$61,828
Tax Paid 2013	\$34,681	\$4,712	\$1,782	\$56,811	\$57,264	\$60,719	\$66,525	\$60,267	\$72,015	\$61,674	\$67,936	\$67,158	\$62,658	\$63,303
Effective Tax Rate 2012				27.9%	28.1%	29.7%	32.6%	29.6%	35.1%	30.1%	33.0%	32.7%	30.5%	30.9%
Effective Tax Rate 2013				28.0%	28.1%	29.7%	32.6%	29.6%	35.2%	30.1%	33.2%	32.8%	30.5%	31.0%
CPP Increase				\$99	\$99	\$99	\$99	\$99	\$172	\$99	\$99	\$99	\$99	\$106
EI Increase				\$102	\$102	\$102	\$102	\$102	\$108	\$102	\$102	\$102	\$102	\$103
Bracket Creep				\$0	\$0	\$3	\$141	\$0	\$0	\$10	\$209	\$196	\$0	\$56
Health Tax Changes				\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
Other Tax Changes				\$28	(\$44)	(\$4)	(\$50)	(\$68)	\$34	\$39	\$31	\$76	\$56	\$10
Natural Growth from Wage Increase				\$711	\$886	\$1,122	\$1,112	\$940	\$1,558	\$1,317	\$1,459	\$1,376	\$1,459	\$1,194
Total Change	\$669	\$99	\$102	\$1,000	\$1,044	\$1,322	\$1,404	\$1,073	\$1,872	\$1,566	\$1,900	\$1,849	\$1,716	\$1,475

Inflation Factors

	Federal/National	BC	AB	SK	MB	ON	QC	NB	NS	PEI	NFLD
Inflation	2.0%	1.5%	1.8%	2.1%	1.9%	1.8%	2.4%	2.4%	2.4%	2.3%	2.6%
Jurisdictional Adjustment	2.0%	1.5%	1.8%	2.0%	0.0%	1.8%	2.4%	2.4%	0.0%	0.0%	2.6%
Provincial Difference	0.0%	0.0%	0.0%	0.1%	1.9%	0.0%	0.0%	0.0%	2.4%	2.3%	0.0%
Federal Difference	0.0%	-0.5%	-0.2%	0.1%	-0.1%	-0.2%	0.4%	0.4%	0.4%	0.3%	0.6%

*October 2011 to September 2012 CPI average

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Notes:

- All figures are estimates
- Totals may not add up due to rounding
- 'Average' does not control for population, weighing all provinces equally
- 'Effective Rate' is the average rate based on taxable income in 2013
- Working Income Tax Benefits (WITB) not yet released. CTF indexation used to approximate from 2012 figures
- Federal taxes for low income levels may vary by province due to differences in the Working Income Tax Benefit (WITB)
- Quebec 2013 calculations are approximations based on indexation from 2012
- CPP and EI are administered differently in Quebec. All figures for Quebec reflect QPP and QPIP/EI
- Bracket Creep results when tax brackets are not adjusted to inflation. Nova Scotia, PEI and Manitoba do not adjust their tax brackets for inflation, although Manitoba has increased their personal exemption amount, resulting in a smaller case of bracket creep. Much smaller cases of bracket creep result in New Brunswick and Saskatchewan due to their adjusting their brackets to federal inflation, which is lower than their respective provincial rates of inflation